

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON EDISON COMPANY;  
CAMBRIDGE ELECTRIC LIGHT COMPANY;  
COMMONWEALTH ELECTRIC COMPANY;  
NSTAR GAS COMPANY**

**D.T.E. 03-47**

ATTORNEY GENERAL'S FIRST SET OF  
DOCUMENT AND INFORMATION REQUESTS

INSTRUCTIONS

1. These Document and Information Requests call for all information, including information contained in documents, which relates to the subject matter of the requests and which is known or available to Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company, and NSTAR Gas Company, its predecessors or to any individual or entity sponsoring testimony or retained by the Company to provide information, advice, testimony or other services in connection with this proceeding.
2. Where a Request has a number of separate subdivisions or related parts or portions, a complete response is required to each such subdivision, part, or portion. Any objection to a Request should clearly indicate the subdivision, part, or portion of the Request to which it is directed.
3. If information requested is not available in the exact form requested, provide such information or documents as are available that best respond to the Request.
4. These requests are continuing in nature and require supplemental responses when further or different information with respect to the same is obtained.
5. Each response should be furnished on a separate **DATED** page headed by the individual Request being answered. Individual responses of more than one page should be stapled or bound and each page consecutively numbered.

6. Each Document and Information Request to "Please provide all documents..." or similar phrases includes a request to "identify" all such documents. "Identify" means to state the nature of the document, the date on which it was prepared, the subject matter and the titles and the names and positions of each person who participated in the preparation of the document, the addressee and the custodian of the documents. To the extent that a document is self-identifying, it need not be separately identified.
7. For each document produced or identified in a response which is computer generated, state separately (a) what types of data, files, or tapes are included in the input and the source thereof, (b) the form of the data which constitutes machine input (e.g., punch cards, tapes), (c) a description of the recording system employed (including descriptions, flow charts, etc.), and (d) the identity of the person who was in charge of the collection of input materials, the processing of input materials, the data bases utilized, and the programming to obtain the output.
8. If a Document and Information Request can be answered in whole or part by reference to the response to another Request served in this proceeding, it is sufficient to so indicate by specifying the other Request by participant and number, by specifying the parts of the other response which are responsive, and by specifying whether the response to the other Request is a full or partial response to the instant Request. If it constitutes a partial response, the balance of the instant Request must be answered.
9. If the Company cannot answer a Request in full, after exercising due diligence to secure the information necessary to do so, state the answer to the extent possible, state why the Company cannot answer the Request in full, and state what information or knowledge is in the Company's possession concerning the unanswered portions.
10. If, in answering any of these Document and Information requests, you feel that any Request or definition or instruction applicable thereto is ambiguous, set forth the language you feel is ambiguous and the interpretation you are using responding to the Request.
11. If a document requested is no longer in existence, identify the document, and describe in detail the reasons the document is unavailable.
12. Provide copies of all requested documents. A response which does not provide the Attorney General with the responsive documents, and requests the Attorney General to inspect documents at any location is not responsive.

13. If you refuse to respond to any Document and Information Request by reason of a claim or privilege, or for any other reason, state in writing the type of privilege claimed and the facts and circumstances you rely upon to support the claim of privilege or the reason for refusing to respond. With respect to requests for documents to which you refuse to respond, identify each such document.
14. Each request for information includes a request for all documentation which supports the response provided.
15. Provide four copies of each response.
16. The term "Companies" refers to Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company, NSTAR Gas Company, and their predecessors. Unless the request specifically provides otherwise, the term Company includes all witnesses, representatives, employees, and legal counsel.
17. Please furnish each response on a separate sheet of paper, beginning with a restatement of the question.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON EDISON COMPANY;  
CAMBRIDGE ELECTRIC LIGHT COMPANY;  
COMMONWEALTH ELECTRIC COMPANY;  
NSTAR GAS COMPANY**

**D.T.E. 03-47**

ATTORNEY GENERAL'S FIRST SET OF  
DOCUMENT AND INFORMATION REQUESTS

The following are the FIRST SET of Information Requests regarding the prefiled testimony of James J. Judge.

- AG-1-1      Please provide a copy of Mr. Judge's curriculum vitae.
- AG-1-2      Please provide, for each of the Companies, the names of the firms providing the pension actuarial services for each of the last 12 years. For each of the firms, please also provide the name and titles of the managing actuary for each of those years.
- AG-1-3      Please provide, for each of the Companies, the names of the firms providing the post-retirement benefits other than pensions actuarial services for each of the last 12 years. For each of the firms, please also provide the name and titles of the managing actuary for each of those years.
- AG-1-4      Please provide the names and titles of each of the Companies' in-house accountants responsible for pension cost accounting for each of the years 1990 through 2002. Please also provide a copy of the curriculum vitae for each of those accountants.
- AG-1-5      Please provide the names and titles of each of the Companies' in-house accountants responsible for post-retirement benefits other than pension cost accounting for each of the years 1990 through 2002. Please also provide a copy of the curriculum vitae for each of those accountants.
- AG-1-6      Please provide copies of the Annual Returns to the Department for each of the years 1990 to 2002 for each of the Companies.

- AG-1-7 Please provide copies of the Securities and Exchange Commission's Forms 10-K for each of the years 1990 to 2002 for each of the Companies.
- AG-1-8 Please provide complete copies of the pension cost actuarial studies for each of the years 1990 to 2003 for each of the Companies. Please also provide copies of all updates, corrections, or amendments made to each of those studies.
- AG-1-9 Please provide copies of the post-retirement benefits other than pensions cost actuarial studies for each of the years 1990 to 2003 for each of the Companies. Please also provide copies of all updates, corrections, or amendments made to each of those studies.
- AG-1-10 Please provide the annual percent return on average common equity for each of the Companies for each of the years 1990 through 2002.
- AG-1-11 Please provide the contribution by each of the Companies to each of the pension trust funds for each of the years 1990 through 2003.
- AG-1-12 Please provide the contribution by each of the Companies to each of the post-retirement benefits other than pensions trust funds for each of the years 1990 through 2003.
- AG-1-13 Please provide a copy of each of the Companies' cost of service schedules filed with its last base rate case, along with any updates to those schedules. Please also provide copies of the prefilled testimony of the revenue requirement witnesses who sponsored those cost of service schedules.
- AG-1-14 Please provide the total pension cost that each of the Companies recorded on its financial books in each of the years 1990 through 2003. Please also breakdown each year's cost into the amounts that were capitalized and the amounts that were expensed.
- AG-1-15 Please provide the total post-retirement benefits other than pensions cost that each of the Companies recorded on its financial books in each of the years 1990 through 2003. Please also breakdown each year's cost into the amounts that were capitalized and the amounts that were expensed.
- AG-1-16 Please provide the amount of pension expense that each of the Companies used as a tax deduction on its federal income tax filings for each of the years 1990 through 2002.

- AG-1-17 Please provide the amount of post-retirement benefits other than pensions expense that each of the Companies used as a tax deduction on its federal income tax filings for each of the years 1990 through 2002.
- AG-1-18 Please provide copies of the pension trust fund financial statements for each of the Companies for each of the years 1990 through 2002.
- AG-1-19 Please provide copies of the post-retirement benefits other than pensions trust fund financial statements for each of the Companies for each of the years 1990 through 2002.
- AG-1-20 Please provide copies of all of the Companies' filings and correspondence with the Department regarding the D.T.E. 02-78 deferral of pension and post-retirement benefits other than pensions costs.
- AG-1-21 Please provide logs of all meetings and telephone calls with the Department regarding the deferral of pension and post-retirement benefits other than pensions costs.
- AG-1-22 Please provide copies of all internal studies, analyses, memorandum, correspondence, and e-mails regarding the Companies' D.T.E. 02-78 request for a deferral of its pension and post-retirement benefits other than pensions costs.
- AG-1-23 Please provide copies of all studies, analyses, memorandum, correspondence, and e-mails between the Company and its actuaries regarding the Companies' D.T.E. 02-78 request for a deferral of its pension and post-retirement benefits other than pensions costs.
- AG-1-24 Please provide copies of all studies, analyses, memorandum, correspondence, and e-mails between the Company and its outside accountants regarding the Companies' D.T.E. 02-78 request for a deferral of its pension and post-retirement benefits other than pensions costs.
- AG-1-25 Referring to Exhibit NSTAR-JJJ, page 2, lines 16-17, please specifically identify the names and titles of the "auditors" that are referred to there. Please also provide all correspondence with those "auditors" regarding "this filing."
- AG-1-26 Referring to Exhibit NSTAR-JJJ, page 8, lines 15-19, please provide copies of the Companies' Policy Statements and Plans that provide for the structured form of governance and investment policy referred to that the Companies follow.

- AG-1-27 Referring to Exhibit NSTAR-JJJ, page 15, line 17, please provide copies of the workpapers, calculations, formulas, assumptions, and supporting documentation for the amount “Allocated to unregulated companies.”
- AG-1-28 Referring to Exhibit NSTAR-JJJ, page 15, line 18, please provide copies of the workpapers, calculations, formulas, assumptions, and supporting documentation for the amount of the “Intangible asset.”
- AG-1-29 Referring to Exhibit NSTAR-JJJ, page 17, lines 12-18, please provide copies of the analyses and studies that determined the current projections of the future funding levels.
- AG-1-30 Please provide a mathematical proof that ratepayers, under the Companies’ proposed Tariffs, will not pay, on a going-forward basis, any more for the pension and post-retirement benefits other than pensions costs than the Companies pay to the respective trust funds.
- AG-1-31 Please provide the current amounts of pension costs being recovered from each of the Companies’ customers. Please also provide a complete and detailed description of the basis for those amounts, along with all workpapers, calculations, formulas, assumptions, and supporting documentation.
- AG-1-32 Please provide the current amounts of post-retirement benefits other than pensions costs being recovered from each of the Companies’ customers. Please also provide a complete and detailed description of the methodology used to determine those amounts, along with all workpapers, calculations, formulas, assumptions, and supporting documentation.
- AG-1-33 Referring to proposed Tariffs for Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company, and NSTAR Gas Company, please identify each and every difference in the terms and provisions amongst those proposed Tariffs.
- AG-1-34 Referring to the proposed Boston Edison Company Tariff, page 1, Section 1.01, please provide a complete and detailed description of the term “SFAS 87.” Please also provide all supporting documentation for that description.
- AG-1-35 Referring to the proposed Boston Edison Company Tariff, page 1, Section 1.01, please provide a complete and detailed description of the term “SFAS 106.” Please also provide all supporting documentation for that description.

- AG-1-36 Please indicate whether the Company allocates / assigns any of its pension and post-retirement benefits other than pensions costs to its transmission services. If so, referring to the proposed Boston Edison Company Tariff, page 1, Sections 1.01 and 1.02, please provide a complete and detailed description of the reasons that only distribution service customers are subject to the proposed Pension / PBOP adjustment.
- AG-1-37 Please indicate whether the Companies propose to have any filing requirements other than the proposed Tariff. If so, please provide a complete and detailed description of the testimony, documents, workpapers, calculations, and other filing requirements that the Companies propose.
- AG-1-38 Referring to the proposed Boston Edison Company Tariff, page 2, Section 1.04 (5), please provide the exact definition of “amounts recognized in accordance with SFAS 87 and SFAS 106,” providing citation to any relevant documents.
- AG-1-39 Referring to the proposed Boston Edison Company Tariff, page 2, Section 1.04 (7), please provide the exact definition of “the total expense amounts booked by the Company in the Prior Year in accordance with the requirements of SFAS 87 and SFAS 106,” providing citation to any relevant documents.
- AG-1-40 Referring to the proposed Boston Edison Company Tariff, page 2, Section 1.05, please provide a complete and detailed description of the methodology that the Department will employ to determine “the pension and PBOP expenses included in currently effective base distribution rates,” as included in the proposed ADA.
- AG-1-41 Referring to the proposed Boston Edison Company Tariff, page 2, Section 1.05, please provide a complete and detailed description of the reasons that three years were chosen as the period to employ for the average of the cash contributions as included in the proposed ADA.
- AG-1-42 Referring to the proposed Boston Edison Company Tariff, page 2, Section 1.05, please provide a complete and detailed description of the reasons for fixing the three years through 2003 as the period to employ for the average of the cash contributions as included in the proposed ADA.
- AG-1-43 Referring to the proposed Boston Edison Company Tariff, page 2, Section 1.05, please provide a complete and detailed description of the methodology that the Company proposes to use to determine the “Unamortized Reconciliation Deferral at the beginning of the Prior Year” as included in the proposed URD for the initial filing of the PAF.



- AG-1-44 Referring to the proposed Tariffs, page 2, Section 1.05, please provide calculations of the “Unamortized Reconciliation Deferral at the beginning of the Prior Year” for each of the Companies that would be included in the proposed URD for the initial filing of the PAF, assuming each Company filed for effect January 1, 2004. Please also provide copies of the workpapers, calculations, formulas, assumptions, and supporting documentation used to make each determination.
- AG-1-45 Referring to the proposed Tariffs, page 2, Section 1.05, please indicate whether the term  $URD_x$  refers to a balance at the beginning of the year, the end of the year, or some other point in time (if any).
- AG-1-46 Please provide the bond rating for each of the Companies as determined by each of the major bond ratings agencies.
- AG-1-47 Please provide copies of the bond evaluations and analyses of each of the Companies by each of the major bond ratings agencies issued in the last three years.
- AG-1-48 Please provide copies of the NSTAR common stock evaluations and analyses of by the major investment institutions issued in the last three years.
- AG-1-49 Please provide the current cost of equity capital for each of the Companies. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documentation for each determination.
- AG-1-50 Please provide the current interest rate on commercial paper for each of the Companies.
- AG-1-51 Referring to the proposed Tariffs, page 3, Section 1.05, please provide a complete and detailed description of the reasons that the Company proposes to use **one half** of the sum of the beginning and year end pre-paid amounts in determining the APPA. Please also provide all assumptions that the Company uses for that reasoning.
- AG-1-52 Referring to the proposed Tariffs, page 3, Section 1.05, please provide a complete and detailed description of the methodology that the Company will use to determine the amount of deferred taxes included in the DTA. Please also provide an example of those calculations for year-end 2002, along with all workpapers, calculations, formulas, assumptions, and supporting calculations.
- AG-1-53 Referring to the proposed Tariffs, page 3, Section 1.05, please provide a complete and

detailed description of the reasons for using the Deferred Tax Amount on the year-end Pre-Paid Amount when the APPA apparently uses the year-average Pre-Paid Amount.

- AG-1-54 Referring to the proposed Tariffs, page 3, Section 1.05, please provide a complete and detailed description of the methodology that the Companies will employ to determine “the amount of PAF revenue actually received by the Company in the Prior Year,” when the Company proposes to file its case thirty days before the end of that year.
- AG-1-55 Referring to the proposed Tariffs, page 3, Section 1.05, please indicate the source(s) of the Forecasted kWhs and therms. Please also provide a complete and detailed description of the methodology used to determine those Forecasts.
- AG-1-56 Referring to the proposed Tariffs, page 3, Section 1.06, please provide a sample filing for each of the Companies as required under this section assuming that the Companies were to file for effect January 1, 2004.
- AG-1-57 Referring to the proposed Tariffs, page 3, Section 1.07, please provide an example of the Customer Notification that the Company proposes to use based on each Company’s response to Information Request AG-1-56.
- AG-1-58 Referring to page two of the Companies’ cover letter made with the filing, please itemize and quantify the “financial consequences” that would “negatively affect the Company’s financial status.”
- AG-1-59 Referring to page two of the Companies’ cover letter made with the filing, please itemize and quantify the “financial consequences” that would “negatively affect the Company’s financial status,” if the Company did not make this filing.
- AG-1-60 Referring to page two of the Companies’ cover letter made with the filing, please itemize and quantify the “unnecessary negative effect on customers” that would occur, if the Company did not make this filing.

DATED: June 2, 2003